

Statutory and Tax Compliance Calendar for Sept,19

Please note List of Compliance **may not be exhaustive list** of Compliances.

Income Tax Act

• **07/09/2019**

- a. Due date for deposit of tax deducted/collected for the month of August, 2019.
- b. Due date for deposit of Tax deducted by an office of the government for the month of August,2019.

• **14/09/2019**

Due date for issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property), 194-IB(TDS on Certain Rent payment) in the month of July, 2019.

• **15/09/2019**

- a. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of August, 2019 has been paid without the production of a challan
- b. Payment of advance tax for financial year 2019-20(assessment year 2020-21)
- c. Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of August, 2019

• **30-09-2019**

- a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (*TDS on Immovable property*) in the month of August, 2019.
- b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of August, 2019
- c. Income Tax return for the F.Y 2018-19 (A.Y 2019-20) for following assessee .
 - (a) corporate-assessee or
 - (b) non-corporate assessee (whose books of account are required to be audited) or
 - (c) working partner of a firm whose accounts are required to be audited or
- d. Audit report under section 44AB for the assessment year 2019-20
 - a. in the case of a corporate-assessee
 - b. or non-corporate assessee (who is required to submit his/its return of income on September 30, 2019).
- e. Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is September 30, 2019)
- f. Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on September 30, 2019)
- g. Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or 11(1) (if the assessee is required to submit return of income on September 30, 2019)
- h. Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company does not have any international/specified domestic transaction]

CA KEDIA PINKI
FCA, DISA, LLB
MUMBAI
9869030652
pinkikediaca@gmail.com

GST

- **10/09/2019**
 - a. GST monthly return for the month of August 2019 (GSTR 8) for E-commerce operators registered under GST.
 - b. GST monthly return for the month of August 2019 (GSTR 7) for authorities deducting tax at source.

- **11/09/2019**
 - a. GST monthly return for the month of August 2019(GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore *or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. Notification No. 44/2018 – Central Tax*

- **13/09/2019**

GST monthly return for the month of August 2019(GSTR 6) for Input Service Distributor

- **20/09/2019**
 - a. GST monthly return for the month of August 2019(GSTR 3B).
 - b. GST Monthly return for the month of August 2019 (GSTR 5) for Non-resident foreign Tax Payers.
 - c. GST Monthly return for the month of August 2019 (GSTR 5A) for NRI OIDAR service provider.

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

ESI, PT and PF

- **15/09/2019**
 - a. ESIC payment for the month of August 2019.
 - b. Monthly PF payment for August 2019
 - c. **Filing of PF Return (ECR mode) (for August, 19 including pension & Insurance scheme forms)**

- **25-09-2019**

EPF return filing for the month of August,2019

- **30-09-2019**

Payment of Professional Tax and Shop and Establishments taxes.

Companies Act, 2013

ADT-1 – Appointment of Auditors – within 15 days from the conclusion of AGM

AOC-4 – Filing of financial Statements and other documents with ROC - within 30 days from the conclusion of AGM, other than OPC. (In case of OPC within 180 days from the close of the financial year)

MGT-7 – Filing of Annual Return by a company - within 60 days from the conclusion of AGM

E-form DIR-3 KYC – 30/09/19 (Note : Per day you can only do 10 web kyc from one login.)

BEN-2 - Return to the Registrar in respect of declaration under section 90– 30/09/19

ICAI

UDIN – to be generated within 15 days from signing of financial or uadit reports

There should be 21 clear days notice in case of corporate. And if notice sent by post then 2 days more ie total 23 clear days notice. If AGM is on 30th sep, financial should be signed on or before 6th sep if notice sent by post and in case of notice by electronic mode or by hand delivery thaeen financial should be signed on or before 8th sep.